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March 28, 2006

Mail Stop AMENDMENT  
Commissioner For Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Re: U.S. Patent Application No. 10/010,514

Title: Digital Audio With Parameters For Real-time Time Scaling  
Inventor: Kenneth H.P. Chang  
Filing Date: December 5, 2001  
Examiner: Matthew J. Sked Group Art Unit: 2655  
Docket No.: SSI004US

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

1. Return Receipt Postcard;
2. This Transmittal Letter (in duplicate);
3. Petition for Extension of Time (1 month)(1 page); and
4. Response to Office Action (11 pages).

**Conditional Petition for Extension of Time**

If after the document(s) filed with this transmittal have been considered, an extension of time is required for timely filing of the document(s), an extension of time is hereby requested.

**Fees**

No additional fee is required.  
 The fee has been calculated as shown below:

0 Independent claims in excess of 3 (0 previously paid) x \$200/100	\$0
0 claims in excess of 20 (5 previously paid) x \$50/25	\$0
Extension of Time fees pursuant to § 1.136(a)	\$60
Total	\$60

Please charge Deposit Account No. 50-1767 in the amount of \$60.00.  
 Please charge any additional fees required and credit any overpayment to Deposit Account No. 50-1767.

EXPRESS MAIL LABEL NO.:

EQ 709 634 702 US

Respectfully submitted,

David T. Millers  
Reg. No. 37,396